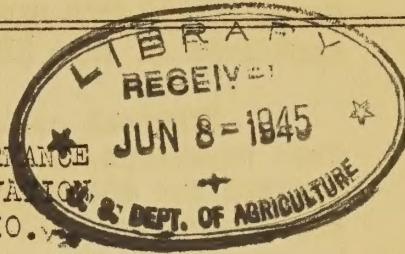


1. KQ
N 255
Cop 3

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS FOR DETERMINING PERFORMANCE
UNDER THE 1940 AGRICULTURAL CONSERVATION
PROGRAM FOR LICKING COUNTY, OHIO.



CONTENTS

	<u>Page</u>
PART I - General.....	1
II - Preparation of the farm report.....	2
A. Entries to be made on farm reports in county office before farms are visited.....	2
B. Entries to be made on farm reports and aerial maps by farm reporters	3
C. Entries to be made on farm reports and cut-outs in the county office after farms are visited	9
III - Preparation of the Supplement to the Farm Report	12

PART I - GENERAL

The procedure contained in Parts I to IV, inclusive, of NCR-415 and in Part VII contained in Supplement No. 1 to NCR-415 shall be followed, except as modified herein, in determining performance under the provisions of the 1940 Agricultural Conservation Program for Licking County, Ohio. The farm report, NCR-417L, shall be prepared in accordance with instructions contained in this NCR-415L.

Clerical assistants in the county office shall prepare, for use by farm reporters, a farm report for each farm in the county which will be visited for the purpose of determining performance. All work assigned to farm reporters will be listed on the master office record.

There will be only one check of performance in Licking County in 1940, except in cases where at the time of checking performance there is not a winter cover crop on cropland on which a soil-depleting crop was planted for harvest within the crop year and the farm operator indicates that he intends to plant a winter cover crop on one or more of such fields. In such cases it will be necessary to make a second inspection to determine whether such winter cover crops have been sown.

Farm reporters shall visit in connection with the following programs the following farms:

1. The 1940 Agricultural Conservation Program for Licking County, Ohio.

- (a) All farms for which an NCR-403L has been signed.
- (b) All farms in which a person has an interest, if such person has an interest in a farm for which an NCR-403L has been signed.

2. The 1940 Parity Payment Program.

- (a) All farms having corn allotments for which an NCR-403L has been signed.
- (b) All farms for which an NCR-403W has been signed in section I.
- (c) All farms in which a person has an interest, if such person has an interest in a farm for which inspection has been requested in connection with the 1940 Parity Payment Program.

3. The Crop Insurance Program.

- (a) All farms insured under the Federal Crop Insurance Program which were not previously inspected.

The following forms shall be furnished to farm reporter for use in determining performance:

1. Farm Reports, NCR-417L, which have been prepared in the county office.
2. Aerial maps for each farm for which a farm report is assigned.
3. A supply of farm reporter's daily report forms.

PART II - PREPARATION OF THE FARM REPORT

a. Entries To Be Made On Farm Reports In The County Office Before Farms Are Visited.

Before farm reporters visit farms, clerical assistants in the county office will make entries on farm reports as described in these instructions for farms which will require inspection in connection with the agricultural conservation program or the parity payment programs for corn and wheat. Entries made by clerical assistants on the farm report before it is used by the farm reporter shall be made in red.

Data for upper right-hand corner - Enter in the appropriate spaces in the upper right-hand corner of the farm report the minor civil division code numbers, the 1940 farm number and the aerial enlargement number relating to the farm covered by the farm report.

Section I - For farms to be visited in connection with the agricultural conservation program, enter in columns (a), (b), and (c) the name, relation to the farm, and address of each person sharing in the crops or contributing to pasture land or tree planting practices, if such information is available in the county office. For farms to be visited only in connection with a parity payment program, enter in columns (a), (b), and (c) the name, relation to the farm, and address of each person sharing in the corn or wheat crop, if such information is available in the county office.

Section II - Enter in Item 1 the location of the farm. Enter in Item 2 the total acreage in the farm, and if necessary for adequate identification, the legal description. If this description is too extended it should be summarized.

Section VI - Eligibility Data - Entries shall be made in Section VI by transferring data from the master office record as follows:

If a check mark (✓) has been entered in the "ACP," "CORN" or "WHEAT" columns opposite the farm number in the master office record, enter a check mark on the "Eligible" line in the same columns. Such check marks will indicate the programs in connection with which applications for payment may be made.

If an "X" has been entered in the "ACP," "CORN" or "WHEAT" columns opposite the farm number on the master office record, enter an "X" on the "Ineligible" line in the same columns. Such "X"'s will indicate that payment cannot be made for the farm with respect to such commodity or program.

B. Entries To Be Made On Farm Reports And Aerial Maps By Farm Reporters.

The farm reporters shall make entries on the farm report in black for the first check of performance, and in blue for any additional check of performance.

The farm reporter shall determine whether the farm which he is inspecting in 1940 is identical with the farm covered by the 1939 Farm Report, i.e., whether any fields have been added or taken away. If there have been no changes in 1940 and the farm is the same as it was in 1939, the farm reporter will enter an "X" after the 1940 farm number and enter in parentheses below the photo number, the 1939 farm number for the farm.

The farm reporter shall verify and make any necessary corrections of all entries made in the county office on the farm report and aerial map (except entries of acreages appearing on aerial maps). In making corrections the farm reporter shall draw a line through the original entry, place the correct entry above or beside the original entry, and initial the correction.

At the time inspection of fields is made, the farm reporter shall assign field letters to any field for which a field letter does not appear on the aerial map. Identify all noncrop open pasture with the letter "Y" and farmsteads, roads, lanes, waste land, etc. with the letter "X".

The farm reporter shall indicate on the aerial map the 1940 field boundaries. If the boundary line of a field is not clearly defined on the aerial map, it shall be determined by inspection and clearly indicated. The farm reporter shall make such changes on the aerial map as are necessary to insure that all fields shown on the aerial map accurately represent the field boundaries for 1940. All such changes should be made on the aerial map in such a manner that they can be easily distinguished from entries previously made.

If acreages are not shown on the aerial map for any field, and if measurements are necessary for computing such acreages, the farm reporter shall make and record such measurements on the aerial map. The farm reporter shall not compute acreages from his measurements.

In making entries in section III of the farm report for farms which are visited in connection with the parity payment program only, it will not be necessary to make entries in columns (c), (e), (f), (g), and (h) of subsection A, or in subsections B and C. All other sections of the farm report shall be completed in the regular manner.

Section I - The farm reporter will verify entries appearing in this section which were made in the county office and make any necessary corrections and additional entries. Enter in columns (a), (b), and (c) the name, relation to the farm, and address of each person sharing in the crops, or contributing to pasture land or tree planting practices, if such entries were not previously made in the county office. Enter in column (d) the number of other farms located in this county (excluding the farm being inspected) in which each person has an interest. Enter in column (e) the farm number or the name of the operator for each of the farms indicated in column (d). If the name of the owner will better identify such farm, enter the name of the owner and indicate that it is the owner's name which has been entered. In case there is not sufficient space to enter such information, a notation should be made indicating that the person having an interest in such farms will furnish a separate list indicating the names of the operators and the locations of the farms. If data are available enter in column (f) the number of farms located in this State (excluding the farms in this county) in which each person has an interest. If data are available enter in column (g) the number of farms located outside of this State in which each person has an interest.

Section II - The farm reporter shall verify the entries made in the county office and make necessary corrections.

Section III. - Subsection A, Cropland - The acreage of cropland upon a farm shall be classified according to its use or treatment. Except in the case of interplanted crops, the farm reporter shall consider as a field any tract of land devoted to a crop or land use which is different from that of contiguous land within the same boundaries. Thus, if soybeans are planted on a 20-acre tract within the same boundaries, and 15 acres are harvested as seed or hay, and 5 acres are plowed under in bloom stage, such tract shall be considered as comprising two fields.

Also, the farm reporter shall consider as a field any tract of land with respect to which the division of the crop is in a different proportion from that of contiguous land within the same boundaries. For example, if alfalfa is planted on a 40-acre tract, and if the alfalfa crop on 20 acres of such tract is divided between the owner and the tenant on a 50-50 basis, and if on the remaining 20 acres all the alfalfa goes to the owner, the two such acreages of alfalfa will be considered as separate fields. Likewise, the farm reporter shall consider as a separate field any tract of land with respect to which the contributions to tree planting or the pasture-conserving practices are in a different proportion from that of contiguous land within the same boundaries.

A tract of land devoted to the production of one crop or one land use will be regarded as two fields if it is divided by a lane, fence, or other permanent boundary. Thus, if corn is planted on a 40-acre tract which is divided by a fence, each part of the tract will be considered as a separate field.

In cases where forest trees and windbreak or shelterbelt trees are planted on contiguous land, the land planted to forest trees will be considered as one field, and the land planted to windbreak or shelterbelt trees as another field.

Column (a) - Enter in alphabetical order the 1940 field letters assigned to the fields in the farm on the aerial enlargement. The letter for each field shall be repeated on separate lines in this column as many times as crops or land uses are entered on separate lines in columns (d) and (f) for the field.

Column (b) - The farm reporter will make no entries in column (b).

Column (c) - The farm reporter shall enter the percent of slope for each field for which the percent of slope has been previously determined under a previous agricultural conservation program. In cases where a field boundary has been changed or the percent of slope has not been previously measured it will be necessary to measure the percent of slope in accordance with procedure set forth in NCR-202L.

Column (d) - The reporter shall enter in column (d) the crop or land use, followed by the disposition made of the crop or the description of the use made of the land.

For example, a field planted to corn might be described in column (d) as "Corn for silage," "Corn harvested for grain," "Corn hogged off," "Corn drilled solid, entire plant plowed under green in tassel stage." A field planted to rye might be described as "Rye harvested for grain," "Rye hogged off," or "Rye, 70 days growth plowed under green." A field planted to alfalfa might be described as "Alfalfa, 1st year stand," "Alfalfa, 2nd year stand," "Alfalfa, 3rd year stand," or "Alfalfa, 4th year stand."

The description of a field of cropland not planted might be: "Crop-land idle and bare during season," "Cropland idle, not bare nor fallowed during season," or "Cropland fallowed during season."

The description of a field from which a crop was harvested during the crop year but which is bare of sod or winter cover crop at time of checking performance might be: "Corn harvested for grain, land bare of sod or winter cover crop."

Entries for any acreage of sweet corn should indicate whether such acreage is (1) sold or contracted to be sold for canning or freezing, or (2) to be sold or be used as seed. Entries for any acreage of popcorn should indicate whether the popcorn is to be sold or used as seed. An indication should be made showing whether sown corn was used as a cover crop or green manure crop.

In cases where intertilled crops are tilled on the contour on a field which has a slope greater than 2 percent but not more than 24 percent, enter a complete description of such cropping practice in column (d). For example, "Corn harvested for grain, followed by winter cover crop, tilled on contour."

In cases where a field with a slope greater than 2 percent but not more than 24 percent is cropped on the contour with alternate strips of an intertilled crop and a sown, close-drilled or sod crop, enter in column (d) a complete description of the cropping practice with an estimate of the portion

of the field devoted to the intertilled crop and the portion devoted to the other crop. Examples of entries to be made in this type of case are as follows:

(a)	:	(b)	:	(c)	:	(d)	:	(e)	:
A	:		:	7	:	Corn strip-cropped on contour	:		:
					:	with wheat -- 40% corn	:		:
A	:		:	7	:	60% wheat	:		:
					:		:		:
E	:		:	13	:	Corn strip-cropped on contour	:		:
					:	with first-year red clover	:		:
					:	50% corn	:		:
E	:		:	13	:	50% red clover	:		:
					:		:		:

Column (e) - The farm reporter will make no entries in column (e).

Column (f) - Enter the description and amount of any liming materials or commercial fertilizer which were applied to cropland and indicate the type of substantiating evidence submitted. Receipts for the materials used must be examined and initialed by the farm reporter before credit is allowed on NCR-417L for such material.

Examples of entries that might be made in column (f) are: "1000 lbs. single strength commercial fertilizer," "1000 lbs. of 1-1/2 strength commercial fertilizer," "1000 lbs. double strength commercial fertilizer," "10,000 lbs. agricultural ground limestone, neutralizing power 108," "5000 lbs. hydrated lime, neutralizing power 154," and "4 tons hydrated lime, neutralizing power 155."

A single strength fertilizer is one for which the summation of units of plant nutrients equals twenty. For example, 2-12-6, 2-16-2, 0-14-6, 0-20-0, etc.

Data relating to liming materials or commercial fertilizers applied to cropland shall be entered in column (f). However, if two kinds of fertilizer or liming materials are applied to cropland, the data relating to each kind of material shall be entered on a separate line in column (f).

Evidence relating to the application of commercial fertilizer on cropland should indicate whether such fertilizer is guaranteed by the manufacturer and registered with the Ohio State Department of Agriculture in conformity with the Ohio State Fertilizer Law. The evidence relating to liming materials applied on cropland should indicate whether such materials are officially registered and guaranteed in conformity with the provisions of the Ohio Fertilizer Control Law, or whether the neutralizing power has been determined and certified by the Ohio State Soil Testing Laboratory.

The farm reporter shall ascertain whether any portion of the labor,

limestone, or commercial fertilizer applied to cropland is furnished free by any Federal or State agency and indicate on the appropriate line in column (f) the percentage so furnished. Where a farm is operated under an agreement with the Soil Conservation Service, Form ACP-74 will be completed by the Soil Conservation Service, which completed form will show the percentage of any practice furnished by the Soil Conservation Service.

Columns (g) and (h) - The farm reporter will make no entries in columns (g) and (h).

Column (i) - Enter in the space at the top of a subcolumn in column (i) the initials of each person who receives a share of the crops. If two persons have the same initials, indicate their names in a footnote. If all the crops are divided in the same proportion between the landlord and the tenant, enter the percentage share for each person immediately below the initials for such person in the subheading of column (i) and make no additional entries in column (i). If all crops are not divided in the same proportion, enter in the appropriate column the percentage share which each person has in each crop.

Section III - Subsection B - Pasture Land.

Column (a) - Entries for column (a) will be made by farm reporters in the same manner that such entries were made in Subsection A of Section III.

Column (b) - The farm reporter will make no entries in column (b).

The farm reporter will enter in the spaces provided in Subsection B the description and amount of any fertilizing materials or liming materials applied to open noncropland pasture between November 1, 1939, and October 31, 1940. The type of evidence relating to commercial fertilizer and liming materials applied to pasture land will be the same as that for commercial fertilizer and liming materials applied to cropland. Examples of entries that might be made in Subsection B will be found in connection with the instructions pertaining to entries in column (f), Subsection A. The farm reporter will ascertain whether all or any portion of the labor, commercial fertilizer or liming materials used in carrying out this practice was furnished free by any Federal or State agency and indicate the percentage so furnished.

Columns (g) and (h) - The farm reporter will make no entries in columns (g) and (h).

Column (i) - Enter in the appropriate column the percentage share which each person has contributed to the application of commercial fertilizer or liming materials to pasture land. If the percentage share in the contribution to the application of fertilizing and liming materials to pasture land is divided in the same proportion between the landlord and the tenant, enter the percentage share for each person in the appropriate column on the first line of Subsection B. In determining the percentages contributed to

the application of commercial fertilizer or liming material to pasture land, where two or more persons contributed to the carrying out of such practice, each person contributing will be deemed to have contributed equally, unless the persons establish to the satisfaction of the county committee that their respective contributions are not in equal proportion.

Section III - Subsection C - Land Planted to Trees.

Column (a) - Entries for column (a) will be made by farm reporters in the same manner that such entries were made in Subsection A of Section III.

Column (b) - The farm reporter will make no entries in column (b).

In the spaces provided in Subsection C, the farm reporter will enter the number of forest tree plantings and windbreak or shelterbelt plantings per acre planted on the farm between November 1, 1939, and October 31, 1940. This entry will indicate the specie of trees planted, classes of stock, and whether the trees are properly protected. The farm reporter will ascertain whether all or any portion of the labor or tree plantings used in carrying out this practice was furnished free by any State or Federal agency and indicate the percentage so furnished.

Columns (g) and (h) - The farm reporter will make no entries in columns (g) and (h).

Column (i) - Enter in the appropriate column the percentage share which such person has contributed to the practice of tree planting. If the percentage share in the contribution to the practice of tree planting is divided in the same proportion between the landlord and the tenant, enter the percentage share for each person in the appropriate column on the first line of Subsection C. In determining the percentages contributed to the practice of tree planting where two or more persons contributed to the carrying out of such practice, each person contributing will be deemed to have contributed equally unless the persons establish to the satisfaction of the county committee that their respective contributions are not in equal proportion.

Section IV - Certifications - The farm reporter shall obtain the signatures of at least one of the persons who is eligible to share in the payment and who wishes to participate in the 1940 Agricultural Conservation Program for Licking County, Ohio. Wherever practicable, the signatures of all such persons should be obtained. The farm reporter should review the entries in Sections I to III, inclusive, with any person who signs the farm report, to make certain that such person is satisfied that the entries are correct. The date shall be entered for each signature in the space provided therefor.

It should be pointed out by the farm reporter to any person signing the farm report that only one check of performance will be made in 1940, except in cases where at the time of the first visit to the farm there

is not a winter cover crop on fields which were planted to a soil-depleting crop for harvest within the crop year, and it is indicated that one or more fields will have a winter cover crop. In such cases a second inspection will be made to determine that such cover crop has been sown.

The farm reporter shall enter the date of the first inspection and sign in the space provided for his signature. If a second inspection is necessary, the farm reporter shall enter in the spaces provided therefor the date of such inspection and his signature.

Section V - Remarks - The farm reporter may use this section to enter any remarks he wishes to make regarding the check of performance for the farm. The following specific information will be entered along with other remarks in this section.

The farm reporter will inquire as to whether any changes were made in the 1940 leasing agreement from that of 1939, or whether there was any reduction in the 1937-39 average number of share-tenants on the farm which would increase the proportion of the landlord's payment, or whether any scheme or device has been employed by any person the effect of which is to deprive another person of a payment to which he normally would be entitled. Any such changes should be noted and fully explained.

If at the time of the first inspection there is not a winter cover crop on any of the fields of cropland which were planted to soil-depleting crops for harvest within the crop year, the farm reporter shall ask the operator to indicate on which fields he intends to have cover crop and when such cover crops will be sown. The farm reporter will enter the field letter for each field on which a cover crop will be sown, together with a brief notation to that effect. If a winter cover crop will not be sown on any of the fields or will be sown on only some of the fields, a proper notation must be made. If a cover crop is on all or part of the cropland at the time of inspection, a notation indicating that such a crop is on all of the fields or on specified fields will be made.

Section VI - Eligibility Data - The farm reporter will make no entries in Section VI.

C. Entries To Be Made On Farm Reports And Aerial Maps In The County Office After Farms Are Visited.

Review of the farm report in the county office. - After the farm report is returned to the county office all entries will be checked for completeness and accuracy. For the purpose of this review a check sheet should be used.

Entries which are not clear, complete, and accurate should be indicated on the check sheet to inform the farm reporter what additional or corrected information is needed. The farm report and the check sheet will then be returned to the farm reporter with sufficient instruction to enable him to explain, complete, or correct entries in doubt. Original entries made on a farm report will not be erased. In making corrections a line will be drawn

through the original entry, the correct entry will be placed above or beside the original entry, and the correction will be initiated by the farm reporter.

Farm reports which are forwarded to farm reporters for correction will be returned to the county office within a reasonable length of time.

Data at Top of Form

Determine that the minor civil division code and the 1940 farm number have been entered at the top of the form. If an "X" has been entered after the 1940 farm number, determine that the 1939 farm number has been entered in the parentheses below the photo number. Make any entry which has not been made.

Section III - Subsection A - Cropland.

After the farm report and the map of the farm have been checked and it has been determined that such forms are satisfactory, clerical assistants will transfer to Section III, column (b), the acreage of each 1940 field which is identical with the acreage of such field measured and calculated in connection with previous agricultural conservation programs. The field acreages will be computed for all fields which have not been previously measured and entered in Section III, column (b). If a field has been planted to two successive crops and the field letter in column (a) has been repeated, enter the acreage in column (b) on both lines, but encircle the second acreage so that such acreage will not be duplicated in determining the total cropland on the farm. If the field letter in column (a) is repeated because of strip-cropping of an intertilled crop and a sown, close-drilled or sod crop, do not enter the total acreage in the field on each line opposite the field letter. In such case multiply the total acreage in the field by the percentage shown in column (d) and enter the result in column (b). For example, if a 40-acre field is strip-cropped with 40 percent corn and 60 percent wheat, the entries in column (b) will be 16 ($40 \times 40\%$) on the line on which the corn description appears in column (d) and 24 ($40 \times 60\%$) on the line on which the wheat description appears in column (d). The acreage of cropland will be totaled and entered in the space provided for total cropland in column (b). The acreages of fields of X and Y land will be estimated and entered in column (b). The unencircled figures in column (b) will then be added, and this total and the total acreage of the farm shown in Section II, item (2), should be the same.

Column (e) - Clerical assistants will enter the land use or treatment codes in column (e) for the use to which each field of cropland is devoted. Such codes will be obtained from NCR-401L, Section III. For example, if field A was planted to corn for harvest the entry will be "2a." If the corn was harvested and was not followed by a winter cover crop, there should be two entries in column (e), namely, 2a and 2i. If the same field was planted to two crops during the year and the field takes the classification of both of such crops, two entries should be made in column (e). For example, if corn was planted and failed and was followed by first-year red clover which produced a good stand, the entries in column (e) would be 2a and 3h. If an

intertilled crop was planted on the contour on a field having a slope greater than 2 percent but not more than 24 percent, there will be two or three entries in column (e), depending on whether the intertilled crop was followed by a winter cover crop. For example, if corn was planted on the contour and was not followed by a winter cover crop, the entries in column (e) would be 9a, 2a, and 2i. If a field was strip-cropped with an intertilled crop and a sown, close-drilled or sod crop, and the slope of such field is greater than 2 percent but not more than 24 percent, two or three entries should be made in column (e) for each of the crops. For example, if corn was strip-cropped with wheat and such field was not fall plowed and seeded to a winter cover crop, the entries in column (e) for the corn would be 9b, 2a, and 2i, and the entries in column (e) for wheat would be 9b, 2b, and 2i. If the field was strip-cropped with corn and first-year red clover, there would be no 9b code for the red clover crop, since the 9b code is applicable only to negative value crops and clover has a positive productivity factor.

Column (h) - Clerical assistants will enter in column (h) the code pertaining to the type of commercial fertilizer or limestone applied to cropland for each field on which such a practice was carried out. For example, if 1000 pounds of agricultural ground limestone possessing a neutralizing power of 100 is applied to field B, the entry will be "8a."

Column (g) - Enter the number of units of limestone or commercial fertilizer applied to cropland. The number of units for such practice will be determined on the unit basis contained in NCR-401L, Section III. For example, if, under practice 8a, 2000 pounds of agricultural ground limestone of a neutralizing power of 100 is applied to field B, the entry will be "2" since 1000 pounds of ground limestone is equal to one unit.

If any Federal or State agency has contributed one-half or more of the total cost of the limestone or commercial fertilizer applied to cropland, enter a zero on the appropriate line. If any such agency contributed less than one-half of the limestone or commercial fertilizer, enter one-half of the number of units which would be entered if the operator had supplied all of the material.

Section III - Subsection B - Pasture Land.

Column (h) - Clerical assistants will enter the pasture land conserving practice code for each field on which such a practice was carried out. Such code will be obtained from NCR-401L, Section VI.

Column (g) - Enter the number of units of fertilizing materials or liming materials applied to pasture land. The number of units for such practice will be determined on the unit basis contained in NCR-401L, Section VI. It should be noted that on noncropland pasture one ton of limestone represents one unit, while on cropland 1000 pounds represents one unit.

If any Federal or State agency has contributed one-half or more of the total cost of the limestone or commercial fertilizer applied to pasture land, enter a zero on the appropriate line. If any such agency contributed less than

one-half of the limestone or commercial fertilizer, enter one-half of the number of units which would be entered if the operator had supplied all of the material.

Section III - Subsection C - Land Planted to Trees.

Clerical assistants will enter in column (b) the acreage planted to trees and in column (g) the number of tree planting units for which credit is earned. If all the cost of planting trees was borne by the operator, the entry in column (b) shall be transferred to column (g). If any Federal or State agency contributed less than one-half of the cost of carrying out such practice, enter in column (g) one-half the acreage in column (b). If any Federal or State agency contributed one-half or more of the cost, enter a zero in column (g).

PART III - PREPARATION OF THE SUPPLEMENT TO THE FARM REPORT, NCR-417b

NCR-417b, Supplement to the Farm Report, will be prepared in the cases set out in this Part III unless a Form ACP-95 has been executed for the farm and percentage entries have been made in Section II of such ACP-95. Clerical assistants in the county office who prepare the Supplement to the Farm Report, NCR-417b, must be thoroughly familiar with the provisions of NCR-401L, particularly the provisions relating to the classification of cropland and the provisions relating to payments and deductions. A thorough understanding of these provisions and of the instructions in NCR-415 is necessary in order to prepare NCR-417b accurately.

NCR-417b will be prepared only in the following cases:

- (1) Where the crop in one field is divided differently from that in any other field.
- (2) Where more than one pasture land conserving practice or tree planting is carried out on the farm and the share which one person contributed to the carrying out of one of such pasture land conserving practices or tree plantings.

All entries of acreages, percentages, and units of practices shall be calculated, rounded, and entered as set forth in Part V of NCR-415.

Enter in the upper right-hand corner of NCR-417b the State and county code, the minor civil division code, the farm number, and the photo number. Obtain these entries from the NCR-417L for the farm for which the Supplement to the Farm Report is being prepared.

Enter in the blank spaces above the headings of columns (4) to (13), inclusive, the initials of each person who shares in the crops or who contributed to practices carried out on the farm in 1940. If two or more persons have the same initials, enter their names instead of their initials.

If more than five persons share in the crops, or contribute to the practices on the farm in 1940, or if additional lines are required for entering acreages or practices, an additional NCR-417b shall be used.

Entries With Respect to All Cropland on the Farm - In filling in the table of NCR-417b, a separate line will be used for data pertaining to each cropland field on the farm.

Enter the field letter "A" on the first line in column (1) and on the same line in column (2) enter the land use code. Enter in column (3) the total acreage in field "A". Enter in the percentage column under each person's initials such person's percentage share in the crop or land use to which field "A" is devoted.

After entries have been made for field "A" in columns (1), (2), and (3), and in the percentage columns, enter data in such columns for all other cropland fields, listing field letters in alphabetical order in column (1) and using a separate line for the data relating to each field. Data for all such entries will be transferred from NCR-417L, Section III, Subsection A, columns (a), (b), (c), and (i).

Entries for Pasture Land Conserving Practices - After entries have been made for all cropland fields in columns (1), (2), and (3), and in the percentage columns, skip two lines and make entries for pasture land conserving practices.

Enter in column (1) the field letters of all fields on which pasture land conserving practices were carried out. For each field letter in column (1), enter on the same line in column (2) the code appearing in column (h) of Section III of NCR-417L. Enter in column (3) the amount of payment earned. Obtain such entry by multiplying the number of units in column (g) of Section III of NCR-417L by the rate per unit shown in Section VI of NCR-401L. Enter in the percentage column under each person's initials such person's share in the practice carried out on the field.

Entries for Tree Plantings - After entries have been made for all pasture land conserving practices, skip two lines and make entries for tree plantings.

Enter in column (1) the field letters of all fields on which tree plantings were carried out. Enter the words "Trees" in column (2). Enter in column (3) the acreage in each field planted to trees. Enter in the percentage column under each person's initials such person's share in the tree plantings carried out on the field. Entries for the percentage columns will be transferred from Section III, Subsection C, of NCR-417L.

Determination of Acreage or Unit Shares and Percentages - After entries have been made on NCR-417b as outlined above, multiply each entry in column (3) by the entry on the same line in each percentage column. Enter the result of each of such multiplications in the acreage or unit-share column to the right of the percentage used in the multiplication.

Obtain the total of the entries in column (3) and of the entries in the acreage or unit-share columns for cropland, for pasture land conserving practices and for tree plantings. Enter such totals in the respective columns on the first blank line under the entries from which such totals were derived and enter the word "Total" in column (2) on the same line. Add the totals for the acreage or unit-share columns for cropland, for pasture land conserving practices, and for tree plantings, and compare the sum of such totals with the corresponding

totals of column (3). If because of the rounding of fractions the sum of the totals of the acreage or unit-share columns for cropland, for pasture land conserving practices, or for tree plantings, differs from the corresponding total in column (3), adjust the highest total in the acreage or unit-share column in order that the sum of such totals equals the total in column (3). For cropland, for pasture land conserving practices, and for tree plantings, obtain entries for the "Total" line in the percentage column by dividing the total of each acreage or unit-share column by the total on the same line in column (3). Enter the results of each of such divisions in the percentage column to the left of the total in the acreage or unit-share column used in making such division. Add the entries in the percentage column on the "Total" line for cropland, for pasture land conserving practices, and for tree plantings. If because of the rounding of fractions the sum of the entries in the percentage columns on the "Total" line for cropland, for pasture land conserving practices, or for tree plantings is not 100.0, adjust the highest of such entries in order that the sum of such entries is 100.0.

The total of column (3) for cropland acreage should equal the total acreage of cropland entered in column (b), Section III of the corresponding NCR-417L.

Certification - After NCR-417b has been completed, the clerical assistant who prepared the form shall sign in the lower right-hand corner and enter the date.

